

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

**DECLARATION OF MATTHEW B. GREENBLATT IN FURTHER SUPPORT OF TRUSTEE'S
SECOND MOTION TO AFFIRM TRUSTEE'S DETERMINATIONS DENYING
CLAIMS OF CLAIMANTS WHO INVESTED IN CERTAIN FEEDER FUNDS AND
DID NOT HAVE BLMIS ACCOUNTS IN THEIR NAMES**

I, Matthew B. Greenblatt, hereby declare as follows:

1. I am a Certified Public Accountant and a Certified Fraud Examiner and am Certified in Financial Forensics. I have more than 18 years of experience in accounting, auditing and litigation consulting services.

2. I make this supplemental affidavit to transmit to the Court further information relevant to the motion by Irving H. Picard, trustee (the "Trustee") for the liquidation of the business of Bernard L. Madoff Investment Securities LLC ("BLMIS") under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa et seq. ("SIPA"), and the substantively consolidated estate of Bernard L. Madoff ("Madoff") (collectively, "Debtor"), for an Order (a) upholding the Trustee's disallowance of the claims listed on Exhibit 2 annexed to the supporting affidavit of David Sheehan (the "Sheehan Declaration"), (b) affirming the Trustee's interpretation of


“customer,” as such term is used at SIPA § 78III(2), and (c) overruling the objections to the Trustee’s determinations listed on Exhibit 2 and Exhibit 3 annexed to the Sheehan Declaration insofar as they object to the Trustee’s interpretation of the term “customer.”

3. On or about December 30, 2008, FTI was retained by the Trustee to examine, among other things, the financial affairs of BLMIS.

4. I have requested and directed a review of the registry of claims maintained in the above-captioned SIPA proceeding and the books and records of BLMIS. No claim or related document was located in the claims registry that contained the name (or variations of name) of Ann Kallgren. Further, no BLMIS accounts or account files were located in the BLMIS books and records in the names (or variations of names) of Ann Kallgren or Remy Investments Corp.

Pursuant to 28 U.S.C. § 1746, I hereby declare that the foregoing statements made by me are true and correct. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: New York, New York
August 8, 2013


Matthew B. Greenblatt, CPA/CFF, CFE
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